

Hamka and Quraish Shihab's View on Zakah Manager

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Abstract

This study aims to analyze the view of Hajj Abdul Malik Karim Amrullah (Hamka) and Quraish Shihab on Zakah Manager study on QS. al-Taubah [9]: 60. This paper is qualitative using the documentation method in data collection. The research used qualitative based on document analysis of all instruments related to works of Hamka and Quraish Shihab on Zakah Manager. At the end of the research, the authors conclude that there are differences and similarities between Hamka's and Shihab's views on the zakah manager. They both have the same opinion regarding the meaning of zakah manager in the QS. al-Taubah [9]: 60. However, they have different opinions on the appointment of zakah manager, where Shihab proposes zakah manager to be appointed by the state in contrast, Hamka stated that zakah manager does not have to be appointed by the state, adjusting to the situation and conditions of the country. Likewise, they have different opinions in the event of misconduct of the zakah manager or if zakat funds are lost. They also differ in the right of the zakah manager in zakat funds. The results of this study contribute to enriching the discourse of zakah management, especially on the legal thought of Zakah Manager.

Keywords: Zakah, Manager of Zakah, Zakah Management, Zakah Distribution.

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Abstrak

Penelitian ini bertujuan untuk menganalisis pandangan Haji Abdul Malik Karim Amrullah (Hamka) dan Quraish Shihab tentang Pengelola Zakat dalam QS. al-Taubah [9]: 60. Jenis penelitian ini kualitatif, menggunakan metode dokumentasi dalam pengumpulan data. Penelitian dilakukan berdasarkan analisis dokumen terhadap semua instrumen yang berhubungan dengan karya-karya penting Hamka dan Quraish Shihab seputar pengelola zakat. Hasil penelitian menunjukkan bahwa terdapat beberapa perbedaan dan persamaan pandangan Hamka dan Shihab tentang pengelola zakat. Mereka berdua memiliki pendapat yang sama mengenai pengertian pengelola zakat dalam QS. al-Taubah [9]: 60. Namun, mereka berbeda pendapat mengenai pengangkatan pengelola zakat, dimana Shihab mengusulkan pengelola zakat ditetapkan oleh Negara atau pemerintah sedangkan Hamka berpendapat bahwa pengelola zakat tidak harus ditunjuk oleh Negara maupun pemerintah, menyesuaikan dengan situasi dan kondisi sebuah Negara. Lebih lanjut mereka berbeda pendapat jika pengelola zakat melakukan kesalahan atau kehilangan dana zakat, dan juga berbeda pendapat tentang hak pengelola zakat atas dana zakat. Hasil penelitian ini turut memperkaya wacana pengelolaan zakat, khususnya pada pemikiran hukum Amil Zakat.

Kata Kunci: Zakat, Amil Zakat, Pengelolaan Zakat, Penyaluran Zakat.

Introduction

There are several problems in the management of zakat In Indonesia, especially on the lack of trustzakat institutions.¹ Some of these problems include:² *first*, a crisis of confidence in all forms of efforts to collect funds from the Ummah with the occurrence of abuse or abuse of authority in the form of weak control and reporting of the use of funds.³ *Second*, there is a pattern of views

¹ Wahyuni-TD, I. S., Haron, H., & Fernando, Y. (2021). The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a Shari^{ah} forensic accounting perspective. *International Journal of Islamic and Middle Eastern Finance and Management*, 14(4), 692-712. <https://doi.org/10.1108/IMEFM-03-2019-0089>

² Masyita, D. (2018). Lessons Learned of Zakat Management from Different Era and Countries. *Al-Iqtishad Journal of Islamic Economics*, 10(2), 441-456.

³ Euis Amalia, "The Shariah Governance Framework For Strengthening Zakat Management in Indonesia: A Critical Review of Zakat Regulations," in *Proceedings of 1st International Conference of Law and Justice - Good Governance and Human Rights in Muslim Countries: Experiences and Challenges (ICLJ 2017)*, Vol. 162 (Paris, France: Atlantis Press, 2018), 133-38, <https://doi.org/10.2991/iclj-17.2018.28>. the performance of zakat institutions especially in management and service is the benchmark for the growth of public trust.

on the implementation of zakat which is generally more enthusiastic to zakat fitrah just before the holiday. *Third*, the gap between the number of funds raised and the needs of the *mustahiq*, so that the funds channeled (generally) tend to be consumptive rather than productive. *Fourth*, there is a kind of boredom among *muzakkî* where in a relatively short period of time must be confronted with various institutions raising zakat funds. *Fifth*, there is concern that managed zakat funds will be used for practical political purposes.⁴ *Sixth*, there is a fiqh problem where there are different policies in withdrawing zakat on zakat objects in zakat management institutions. *Seventh*, mismatch of the distribution of zakat funds.⁵

Another problems Faced by Indonesia in managing their zakat fund are: the lack of government regulation of the zakah payment. Second, the lack of cooperation between zakah institutions. Third, the willingness of *muzakkî* to pay their zakah to zakah institutions is low.⁶ Fourth, limited guidelines and standardization in the zakat regulations including; zakat collection, distribution, supervision, and audit.⁷

Previous researchers investigating the management of zakah in Indonesia, Masyita found that either localization or decentralization can be considered as the best way in zakah disbursement.⁸ Further Wibisono stated that zakah management which is entirely by the state should fit with many qualifications and considerations.⁹ While

Conceptually, zakat institutions are a pivotal instrument especially in redistributing wealth from the rich (muzakki

⁴ Imam Yahya, "Zakat Management in Indonesia: A Legal Political Perspective," *Al-Ahkam* 30, no. 2 (2020): 195–214, <https://doi.org/10.21580/ahkam.2020.30.2.6420>.

⁵ Al-Ayubi, S., & Possumah, B. T. (2018). Examining the efficiency of zakat management: Indonesian zakat institutions experiences. *International Journal of Zakat*, 3(1), 37-55.

⁶ Aris Puji Purwatiningsih and Muchlis Yahya, "Why Zakat Collection in Indonesia Is Not As Effective As It Is in Malaysia," *Jurnal Penelitian* 14, no. 1 (2020): 23, <https://doi.org/10.21043/jp.v14i1.6785>.

⁷ Amalia, "The Shariah Governance Framework For Strengthening Zakat Management in Indonesia: A Critical Review of Zakat Regulations." the performance of zakat institutions especially in management and service is the benchmark for the growth of public trust. Conceptually, zakat institutions are a pivotal instrument especially in redistributing wealth from the rich (muzakki

⁸ Dian Masyita, "Lessons Learned of Zakat Management from Different Era and Countries," *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah* 10, no. 2 (2018): 441–56, <https://doi.org/10.15408/aiq.v10i2.7237>.

⁹ Yusuf Wibisono, "State Authority and Public Trust in National Zakâh Management: Historical Lessons, Fiqh Discourse, and International Comparison," *AFEBI Islamic Finance and Economic Review* 3, no. 02 (2021): 1, <https://doi.org/10.47312/aifer.v3i2.170>.

Saidurrahman stated that to solve the problem of poverty in Indonesia, private zakat management needs to be given more space in optimizing the collecting and distributing zakat funds.¹⁰ Because the most important mandatory as zakah manager is to improve the welfare of the community.¹¹ Further, Triatmo, et. al., found that a limited amount of zakat fundraising or in its performance in empowering the poor affected the inefficiency of the zakah management and its negative performance.¹²

This study aims to conduct an in-depth analysis of the thoughts of Hajj Abdul Malik Karim Amrullah and Quraish Shihab on zakah managers on QS. al-Taubah [9]: 60. Several studies have been carried out related to the qualifications of manager zakat, including by Qardhawi who explained the requirements for manager zakat in the context of fiqh.¹³ Meanwhile, Hafiduddin divides zakat manager into three categories, namely: *full-timer*, *part-timers* and *volunteers*.¹⁴ Meanwhile, Adnan stated several qualifications that must be met in order to realize professional manager zakat.¹⁵ Meanwhile, Hakim explained the organizational culture of zakat managers based on classical literature,¹⁶ and also the meaning of trust (*amanah*) in zakat management, especially for zakat managers.¹⁷

The research focuses specifically on the criteria of zakat manager, appointment for zakah manager and its obligation, the qualification for zakah manager and its form of management and its portions of zakat

¹⁰ Saidurrahman, "The Politics of Zakat Management in Indonesia: The Tension between BAZ and LAZ," *Journal of Indonesian Islam* 7, no. 2 (2013): 366–82, <https://doi.org/10.15642/JIIS.2013.7.2.366-382>.

¹¹ Uswatun Hasanah, "ZAKAH MANAGEMENT IN SAUDI ARABIA, SUDAN AND INDONESIA," *Indonesian Management and Accounting Research* 13, no. 1 (January 2, 2014): 40, <https://doi.org/10.25105/imar.v13i1.1163>.

¹² Agus Wahyu Triatmo et al., "The Inefficiency of Zakat Management in BAZNAS Sragen Indonesia," *Afkaruna: Indonesian Interdisciplinary Journal of Islamic Studies* 20, no. 2 (2020): 209–27, <https://doi.org/10.18196/aijjs.2020.0121.209-227>.

¹³ Qardhawi, Y. (1996). *Hukum Zakah*, Cet. IV. Trans. Salman Harun, et. al. Jakarta: Pustaka Litera Nusantara.

¹⁴ Didin Hafiduddin, *Zakat dalam Perekonomian Modern*, Cet.VI, (Jakarta: Gema Insani Press, 2008), 134

¹⁵ Adnan, M. A. (2017). The need of establishment of professional amil zakat to enhance the future zakat development. *International Journal of Zakat*, 2(1), 71-79.

¹⁶ Hakim, R. (2017, May). Melacak Nilai-Nilai Budaya Organisasi Islami pada Organisasi Pengelola Zakat (OPS): Telaah Literatur Klasik. In *Proceedings of Annual Conference for Muslim Scholars* (No. Seri 1, pp. 48-55).

¹⁷ Hakim, R., Sawarjuwono, T., & Djalaluddin, A. (2018). Proposing the value of Amanah as the foundation of Zakah organizational culture. *OPCION*, 1(2), 35-41.

fund. this study will contribute to enriching the discourse of zakah management, especially on the legal thought of zakah managers.

On the Discourse Regarding Zakah Manager

According to Ibn Kathir, zakah manager is the one who organizes and strives in managing zakah, He is also not allowed for the close relatives of the Prophet.¹⁸ According to at-Thabari, the manager is the one who seeks to take zakah from the *muzakkî*, and distributes it to the *mustahiq* group, its part corresponds to what it seeks, whether they are in rich or poor condition.¹⁹ this opinion was expressed by Az-Zuhriy, Qatadah, Ibn Zaydin.²⁰ According to Az-Zamakshari,²¹ Jalaluddin al-Mahalli dan Jalaluddin as-Suyuthi,²² Ibnu 'Asyur²³, Wahbah az-Zuhaliy²⁴, Abi Hafs Ibn 'Adil ad-Dimasyqi,²⁵ a manager is someone who represents the government in an effort to collect and distribute to the rightful person; and the zakah managers are divided into two; the collection of zakah fund and its distribution.

In his *tafsir fi dzilalil Qur'an*, explains that the zakah managers are the ones who perform the duty to collect and administer the zakah funds.²⁶ According to 'Ashûr, the word (*'alâ*) has at least several meanings: *first*, to limit, meaning to work, to try, and to serve, and to those who seek to live to collect the zakah of movable property. *Second*, the placement of the word (*'alâ*) in this place to confirm that the manager works hard for him because the business in this zakah activity has a variety of obstacles and a persistent effort, and hopefully this

¹⁸ Imaduddin Abi al-Fida Isma'il Ibnu Katsir, *Tafsir al-Qur'an al-Adzim*, Juz. VII, Cet. I, (Alyaban: Mu'assasah Qurtubah & Maktabah al-Aulad as-Syaikh li at-Turast, 2000), 221

¹⁹ Ibnu Jarir at-Thabari, *Tafsir Jâmi' al-Bayân 'an Ta'wîl al-Qur'an (Tafsir al-Thabari)*, Juz.11, Cet. I, (Giza: Haju li at-Tab'ah wa an-Nasyr wa at-Tauzi' wa al-I'lan, 2001), 516

²⁰ Abi Hayyan al-Andalusi, *Tafsir al-Baḥr al-Muḥîth*, Juz.V, Cet.I, (Beirut-Lebanon: Darul Kutub al-'Alamiyyah, 1993), 60

²¹ Abi al-Qasim az-Zamakshari, *Tafsir al-Kasyaf*, Juz.III, Cet.I, (Ar-Riyadh: Darul 'Abikan: 1998), 60

²² Jalaluddin al-Mahalli & Jalaluddin as-Suyuthi, *Tafsir al-Qur'an al-Karîm*, (T.t: Daru Ibnu Katsir, t.t), 196

²³ Muhammad Tahir Ibn 'Asyur, *Tafsir Tahriir wa al-Tanwîr*, Juz. X, (Tunis: Daru al-Tunis li al-Nasyr, 1984), 235-236

²⁴ Wahbah Zuhaili, *Tafsir al-Wajiz: 'Ala Hamisy al-Qur'an al-'Adzhim*, (Suriah-Damaskus: Darul Fikr, 1996), 197

²⁵ Abi Hafs Ibn 'Adil ad-Dimasyqi al-Hambali, *al-Lubab fi 'Ulûm al-Kitâb*, 125

²⁶ Sayyid Quthb, *Tafsir fi Dzilal al-Qur'an*, Jilid. 5, Terj. As'ad Yasin dkk, (Jakarta: Gema Insani Press: 2003), 370

effort intended for two things: (a) their work for zakah, (b) because of the calling of the soul. *Third*, the placement of the word ('*alâ*) here serves as an indirect substitute (representative), as stated: '*he is a manager of Madinah*', or '*Manager (representative) of the Prophet, khalifah, on zakah*' or '*permanent work for manager zakah*'.²⁷

Further, Qardhawi states that a person appointed as manager zakah or a manager must have the following requirements:²⁸ (1) Islam, (2) Adults (*mukallaf*), (3) Trustful (*honest*).²⁹ (4) Competence, (5) Responsible, (6) Commitment.³⁰

On the other hand, there are several obligations of the zakah manager as follows: (a) applies honestly (*bi akhdzi al-haq wa i'thâ'i man wajaba lahu*).³¹ (b) follow the Sunnah of the Prophet and the caliph after him (*al-'amal bi ma sannahu Rasûllah tsumma al-khulafâ' min ba'dihi*).³² (c) not merge (zakah object) that should be separated, and *vica versa* (*lâ yajma' bayna mutafâriq wa la yufriq bayna mujtama'*).³³ (d) careful in the

²⁷ Muhammad Tahir Ibn 'Asyur, *Tafsîr al-Tahrîr...*, 235-236

²⁸ Yusuf Qardhawi, *Hukum Zakat, Terj. Salman Harun dkk.*, Cet.IV, (Jakarta: Pustaka Litera Nusantara, 1996), 551

²⁹ Based on the story of the Prophet Musa (QS. Al-Qashash [28]: 26) and the story of the Prophet Yusuf (QS. Yusuf [12]: 55), it is stated that there are two key criteria (key criteria) in selecting and assessing or promoting employees or employees, namely: strength or ability (*al-quwwah*) and trust (*hafidz*). See: Ahmad Djalaluddin, *Manajemen Qur'ani*, Cet.II, (Malang: UIN Maliki-Press, 2014), 26-27. According to some commentators, the dimensions of trust include faith in God, neighbor and self. In the contemporary context, the trust here can also be matched by the term transparency, accountability in the delivery of reports on a regular basis. See: Abi Hayyan al-Andalusî, *Tafsîr al-Bahr...*, 289

³⁰ Good zakah manager is a full-time worker in performing his duties, not part-time and at random. Origin and simultaneous causes zakah charity is only passive waiting for the obligatory obligatory to give zakah funds to them. Models like this are only partly available during Ramadan. The Manager such this criteria should be replaced with a serious and have a passion as an manager zakah manager so as to increase public confidence. See: Didin Hafiduddin, *Zakat dalam Perekonomian Modern*, Cet.VI, (Jakarta: Gema Insani Press, 2008), 127-129

³¹ *In the words of the Prophet it was stated, 'al 'âmil 'ala al-Shadaqah ka al-Ghaziyy fi Sabîlillah' - honest Amil is like fighting in the way of Allah (stated by Abu Yusuf). Another statement is, an amil who exercises his authority properly is jihad hasan.* Lihat: Abu 'Ubaid al-Qasim, *Kitâb al-Anwâl*, Cet.I, (Qahirah: Darussalam li at-Tab'ah wa an-Nasyr, 2009), 605

³² Abu Yusuf Ya'qub, *Kitâb al-Kharaj*, Cet.I, (Beirut-Qahirah, Dar al-Syuruq, 1985), 197

³³ *Ibid.*, 199. This is also relevant to mixed or joint assets (Limited Companies (PT), Firms, Cooperatives and so on) whose payment method is like the nishab for individuals, "*wa mâl al-khalithayni aw al-alkhulathâ' ka mâl al-munfarid fi al-nishâb wa al-mukhraj idza kamulat syurût al-khulthah*" – and mixed assets owned by two or more people, nishab and obligatory zakat issued as individual assets if they meet the conditions of the partnership (*syirkah*), namely: the capital has been put together, the results of sales, accounting, expenditure, management and the percentage (ratio) of profit or loss, See: Imam Nawawi al-Bantani, *Sullamu al-Taufiq*, Trans. Moch. Anwar & Anwar Abubakar, Cet. VII, (Bandung: Sinar Baru Algensindo, 2004), 74

calculation (*an-yatakhayyar bi alwashath*). (e) do not distribute zakah out of its territory (*lâ yambaghiy li shahib al-shadaqah an yajliba al-ghanam min bilâdin ila bilâdin*).³⁴ (f) does not collect zakah up to its time limitation (*h aul*) (*la tu'khadzu al-shadaqah min al-ibili wa al-baqar wa al-ghanam hatta yahûla 'alaiha al-haul*).³⁵ (g) does not mix between taxes and treasures of zakah (*la yambaghiy an yujma' mâl al-kharaj ila mâl al-shadaqah wa al-'usyr*).³⁶ (h) pray for *muzakkâ* to be motivated to hasten to pay zakah.³⁷ (i) if there is a tax payer hiding his property, whereas the zakah manager is fair in his duty, the zakah manager is entitled to take it when he sees it. And do research-related motives rather than concealment. If he hides because he wants to manage and issue himself, the zakah manager should not drop *ta'zir* (disciplinary sanctions) to him. But if hidden because of factors to alleviate the obligations of zakah, then the zakah managers may drop *ta'zir* to him.³⁸ (j) not permissible for the manager to accept gifts or bribes. As the Prophet said, "*hadâya al-'umm al-ghulûl*" – gifts to the manager (zakah) is an action of misconduct.³⁹

Further, on the discourse of the right of zakah manager on zakah, some of them claimed that his share was eighth (*tsumûn*), among the proponents of this opinion were Ibn Waqî', Khumaid Ibn Abdurrahman, Hasan Bin Shalih, Jubair, Party, Muslim bin Khalid, Ibn Abi Najih, and Mujahid.⁴⁰ Others opinions claim that the manager zakah part depends on the work. the opinion that supports this view of the caliphs of 'Umar, Hasan and Abu Ja'far by adding that the earliest opinion states that the manager's salary is based on his work or wages

³⁴ Based on the words of the Prophet: "*Inmallâha qad faradha 'alaikum shadaqah amwâlukum, tu'khadzu min aghniyâ'ikum fa turaddu fi fuqarâ'ikum*". The condition if you are forced to move is the closest area or area. See: Abu 'Ubaid, *Kitâb al-Amwâl*, 604

³⁵ Abu Yusuf Ya'qub, *Kitâb al-Kharaj...*, 201

³⁶ *Ibid.*, 204

³⁷ The word "*wa shalli 'alaihim*" in the verse "*khudz min amwâlihîm shadaqah*" QS. *al-Taubah* [9]: 103, has two interpretations: first, *amil asks forgiveness for muzakki*. Second, *pray for them, this is the opinion of the majority of scholars*. While the meaning of the word "*inna shalâtaka sakanun lahum*", has several interpretations: first, *the interpretation of Ibn 'Abbas - your prayer is worship for them*. Second, *the interpretation of shalla - your prayer is a mercy for them*. Third, *the interpretation of Ibn Qutaibah - your prayers will strengthen their hearts (increase faith)*. Fourth, *textual interpretation - actually your prayer makes them feel safe*. See: Abi Hasan al-Mawardi, *al-Ahkâm al-Sulthâniyyah*, Cet.I, (Beirut-Lebanon: Darul Fikr li at-Tab'ah wa an-Nasyr, 1960), 120-121.

³⁸ *Ibid.*, 120

³⁹ The difference between a gift and *rasywah* (bribe) is, if the gift is a gift (the expression of thank you), while *rasywah* is a request. Abi Hasan al-Mawardi, *al-Ahkâm...*, 125

⁴⁰ Ibnu Jarir al-Thabari, *Tafsir Jami'u al-Bayan...*, 517

commensurate with his work (*ajrin mitslihi*) – in the modern context known as regional minimum wage.⁴¹

Meanwhile, according to Imam Malik and As-Shafi'i in the book of Ibn al-Mundzir and Abu Hanifa and his companions: *his share is based on his work, and some say one-fifth of ghanîmah*. While, according to Mujahid, Dihak, and as-Shafi'i the share of managers is one-eighth as the division in the Qur'an (1/8 group). And according to Malik narrated by Abi Uwais and Daud bin Sa'id, it was given from the Baitul Mal.⁴²

On the other hand, there are differences of opinion regarding the ownership of the government's right to zakah collected: *first* stated that the government has a right due to authority and leadership-who choose and establish manager zakah, thus the government is the real manager. Second, declare that the government has no right, based on the 'text' (*nash*) inscribed in the Qur'an (*al-mantûq*), that the distribution of zakah is only to eight classes only, and the government is beyond the eight classes, Zakah is distributed to the government.⁴³ *Third*, is by rejecting the first opinion but different from the second, states that it is the prerogative (*ijtihâd*) of the government, and it's representative. If the *muzakkî* pays it directly without the government's permission, then a second zakah is taken.⁴⁴

Zakah Management in Indonesia

The reality that exists today and in the past, there is a condition that is not ideal where the government's commitment to religion, as captured on historical facts in the past. After the killing of Caliph 'Uthman bin 'Affan there was a decrease in zakah income to the government. This is motivated by two things: *first*, lack of government commitment to religion. second, there is a dualism of leadership between the caliphs of Ali bin Abi Thalib and Mu'awiyah. Both of these factors certainly make people confused. It was reported by Abu 'Ubaid that Ibn 'Umar's friend became the reference of the obligation to pay zakah, when asked by someone to whom he had to pay zakah was giddy, and gave different fatwa. On the other hand have to pay directly to the government.

⁴¹ *Ibid.*, 518

⁴² Abi Hayyan al-Andalusi, *Tafsîr al-Baḥr...*,60

⁴³ Fakhruddin al-Razi, *Tafsîr al-Kabir wa Mafatihuh al-Ghayb (Tafsîr al-Fakhri ar-Razi)*, Juz. XVI, Cet.I, (Lebanon: Darul Fikr, 1981), 117

⁴⁴ Abi Hayyan al-Andalusi, *Tafsîr al-Baḥr...*, 60

According to the opinion of the writer, the confusion of Ibn 'Umar in issuing a fatwa is based on not yet concrete information received. Especially in leadership dualism. At normal times, when asked by someone to whom to pay zakah then Ibn 'Umar replied to the government. But in other situations, when asked by someone to whom he paid zakah, and Ibn 'Umar replied to the government. Somebody replied, that the collector can be different, one day the government of the caliph Ali bin Abi Talib on the other from Mu'awiyah.

Such an explanation, Ibn 'Umar then replied, "*pay to the majority's support*". At other times a person also asks the same question, "*to whom the zakah is had to collect?*", Ibn 'Umar replied, "*Pay to the government*". Someone explains that the manager zakah acts like this and that, this and that, and this and that. Then Ibn 'Umar replied, "*Pay zakah directly to mustahiq zakah*". Unlike other countries, the zakah condition in Indonesia was initially not managed by the government. This is caused in the history, more or less during 350 years of Indonesia colonized by the Dutch.

As we know in the previous chapter (zakah history in Indonesia), Dutch colonists forbid the regulation of zakah, or even zakah institutions. Frightened, the funds collected into the big used to fight the invaders. During the Japanese government, although a little fresh air to the management of zakah under the organization Jama'ah A'la Indonesia, the organization was frozen in the end, with a motif that is not far like the Dutch colonists. In the old order, there has been no significant change in the zakah position. Zakah funds are collected on community initiatives. Traditionally distributed to *mustahiq* zakah. While in the New Order era, there was a slight change that is by stretching the management of zakah by the government in Jakarta. Even the President announced directly the income of zakah in Indonesia.

At the time of reform, where the management of zakah has obtained a legal umbrella. That is with the issuance of Law Law 23 of 2011 concerning Zakat Management. The government then has Zakah institutions run by the government. In order to accommodate the institutions that come from the community, finally the organization of zakah management (OPZ) is divided into two, namely Zakah Management Board administered by the government, so-called BAZNAS and Zakah Management Board administered by society. However, there is tension that causes conflicts of interest between the two institutions.

By looking at the discourse, where the government of Indonesia does not accommodate the existence of zakah, then the government makes policy. In the end, the government must accommodate the manager institution that has been established first. This is apparently seen by Hamka in his commentary, he stated that, “*it does not matter if there is a group of Muslim societies to manage zakah as long as the commitment remains guarded and the mandate is maintained*”. This condition is certainly different from the discussion expressed in the classical literature on the role of the State in zakah.

In literature, such as the book of *Amwâl* by Abu ‘Ubaid, it is stated that at the time of the reign of the Holy Prophet, to the Caliph *al-Rashîdah*; Abu Bakr, ‘Umar bin Khattab up to Uthman bin ‘Affan, society still pays the obligations of zakah to the State. But after the assassination of Caliph ‘Uthman bin ‘Affan and chaos occurs in politics, and also dualism of leadership then the community directly pay zakah to the eligible group due to lack of State commitment to Religion.

Zakah Manager according to Hajj Abdul Malik Karim Amrullah (Hamka) and Quraish Shihab

Literally, zakat means to grow and develop, fertility or increase or it can also mean to cleanse or purify.⁴⁵ Whereas in terms, it is a certain amount of assets that Allah is obliged to give to those who are entitled, besides issuing a certain amount itself⁴⁶. Zakat is one of the characteristics of the Islamic economic system, because zakat is one of the implementations of the principle of justice in the Islamic economic system.⁴⁷ According to Mannan zakat has six main principles, namely:⁴⁸ *first*, the principle of religious belief. *Second*, the principle of equality

⁴⁵ Saad, A. Y. Q., & Al Foori, A. M. (2020). Zakat and tax: A comparative study in Malaysia. *International Journal of Innovation, Creativity and Change*, 10, (12), 140-151.

⁴⁶ Tsauri, S., & Ghufiron, M. I. (2021). Utilization of Zakah Application as Zakah Management Innovation to Increase Zakah Potential: Penerapan Aplikasi Zakat Sebagai Inovasi Pengelolaan Zakat dalam Meningkatkan Potensi Zakat. *El-Qist: Journal of Islamic Economics and Business (JIEB)*, 11(1), 33-48.

⁴⁷ Zauro, N. A., Saad, R. A. J., & Sawandi, N. (2020). Enhancing socio-economic justice and financial inclusion in Nigeria: The role of zakat, Sadaqah and Qardhul Hassan. *Journal of Islamic Accounting and Business Research*. 11(3), 555-572. <https://doi.org/10.1108/JIABR-11-2016-0134>. See also: Sulthon, Sulthon Ibn Muhammad Ali. *al-Zakât: Tatbîq Muḥâsibiy Mu’âshiroh*, (Riyadh; Dar al-Marij, 1896 H), 15.

⁴⁸ Mannan, M.A. *Islamic Economics; Theory and Practice*, Trans. M. Nastangin, (Yogyakarta; Dhana bakti Wakaf, 1997), 256-257.

and justice. *Third*, the principle of productivity. *Fourth*, the rational principle that zakat property that produces it must be issued. *Fifth*, the principle of freedom, that zakat is only paid by free people. *Sixth*, the principles of ethics and fairness. On the other hand, the main function of zakat is to achieve socio-economic justice, because zakat is a simple transfer of a portion of a certain size of the wealth of the rich to be allocated to the poor.⁴⁹

Ideally, the zakat funds are collected by the manager zakat from the obligatory zakat group (*muzakkî*) and then distributed to the recipient zakat group (*mustahiq*) QS. al-Taubah [9]: 60, 103).⁵⁰ Some of the advantages of zakat funds are managed by manager zakat institutions, among others:⁵¹ first, to ensure the certainty and discipline of zakat payers (*muzakkî*).⁵² Second, maintaining the honor and dignity of the recipients of zakat (*mustahiq*) when dealing directly with the giver of zakat (*muzakkî*). Third, to ensure that the zakat fund is right on target, thus the collection and distribution of zakat can run effectively and efficiently. Fourth, as a means of da'wah (*syi'ar Islam*) in the management of Islamic zakat funds to realize the welfare of the Ummah.

The Meaning of Manager Zakah

According to Quraish Shihab, the language of legal experts concerning the word "*al-'managerina 'alaihâ*" in QS. al-Taubah [9]: 60, explains that the managers are diverse. It's just that what is certain is that they are the ones who carry out the management of zakat management, both collecting, determining who is entitled, looking for them (*the right person*), dividing and delivering it to them.

While in Hamka's view, zakah manager (manager zakat) means the administrator who is assigned to collect and collect the zakat.

⁴⁹ Ahmad, S., & Haq, S. G. (2021). How Far Corporate Zakat May Contribute to Sustainable Development Goals? *Islamic Wealth and the SDGs: Global Strategies for Socio-economic Impact*, 421-437. https://doi.org/10.1007/978-3-030-65313-2_21

⁵⁰ Hudaefi, F. A., & Beik, I. S. (2021). Digital zakâh campaign in time of Covid-19 pandemic in Indonesia: a netnographic study. *Journal of Islamic Marketing*, 12(3), 498-517. <https://doi.org/10.1108/JIMA-09-2020-0299>

⁵¹ Didin Hafiduddin, *Zakat dalam Perekonomian Modern*, Cet.VI, (Jakarta: Gema Insani Press, 2008), 134

⁵² Adnan, M. A. (2017). The need of establishment of professional amil zakat to enhance the future zakat development. *International Journal of Zakat*, 2(1), 71-79.

The appointment of Zakah Manager

According to Quraish Shihab, the zakah manager should be appointed by the government because thus the zakah manager is the representative of the *muzakkî*, not the representative of the zakat *mustahiq*. As stated,

“Zakat managers should be appointed by the government; and at that time they were judged to represent the recipients of zakat. If they are not appointed directly by the government and receive it directly from the obligatory zakat (*muzakkî*) who appointed them to distribute them to those who are entitled, then this means that they become representatives of zakat givers (*muzakkî*). The problem is, when there is a loss of zakat, the zakat giver still has to issue zakat to those who are entitled to receive it. This is different from if the one who eliminates it is the manager appointed by the government. At that time the person who gave the zakat was judged to have issued it. Because he has handed over zakat to those who represent the rightful recipients.”⁵³

On the other hand, Hamka stated that zakah manager does not have to be appointed by the state, adjusting to the situation and conditions of the country. If the government is fully committed to religion, zakat is collected by the state. The state determines the administrator or employee who will collect zakat. The administrator or employee is also entitled to a share, but it should be understood that the collected zakat must first be handed over to the State all, so as not to take it at will. It is stated that,

“As is understood, if the state is established according to Islamic regulations, zakat is levied by the state. The state determines the administrator or employee who will collect it. The manager or employee, is also entitled to a share. But of course, we understand that the property must first be handed over to the state, without taking it at will, if it is taken first as a down payment (*porsekot*), it will be taken into account at the time of distribution.”

However, if the role of the State in zakat management is minimal, the community can independently form an organization to manage zakat. As stated,

“In my opinion, in a country where the collection of zakat is carried out by Muslims themselves, because of their religious awareness, they may hold a committee (committee) to collect and collect with mutual agreement,

⁵³ M. Quraish Shihab, *Tafsir al-Misbah: Pesan, Kesan dan Keserasian al-Qur'an*, Vol.5, (Jakarta: Lentera Hati, 2002), 631

the members of the committee are entitled to get a share of zakat. Due to the weight of responsibilities and work, or his other business is stopped because of taking care of zakat."⁵⁴

Misconduct of Manager Zakat or if Zakat Funds is Lost

However, if in a case, the zakat manager who is tasked with taking zakat from *muzakkî* cheats by hiding some of the zakat assets that he has collected for his own interests and does not report it, this can be called a crime of corruption or an act of theft which is a major sin. As Hamka stated,

"If the zakat collector hides part of the wealth he collects for his own benefit, and he does not report it, his act is called *ghulut*. It is a mortal sin, the same as stealing; soft language now is corruption. It is as unlawful as hiding booty in war by not reporting it to the war leadership".

In the context of the lost zakat funds, if the manager zakat is a representation of the *muzakkî* in this context is appointed by the government, then the *muzakkî* does not have to pay the zakat again. This is different if the zakat manager is a representation of the zakat *mustahiq*, where the zakat manager is not appointed by the government but is a formation of the community who manages zakat independently. Then the *muzakkî* must pay the zakat again, because the zakat that is lost is not yet paid by the *muzakkî*. As Shihab stated,

"Zakat managers should be appointed by the government; and at that time they were judged to represent the recipients of zakat. If they are not appointed directly by the government and receive it directly from the obligatory zakat (*muzakkî*) who appointed them to distribute them to those who are entitled, then this means that they become representatives of zakat givers (*muzakkî*). The problem is, when there is a loss of zakat, the zakat giver still has to issue zakat to those who are entitled to receive it. This is different from if the one who eliminates it is the manager appointed by the government. At that time the person who gave the zakat was judged to have issued it. Because he has handed over zakat to those who represent the rightful recipients."⁵⁵

Regarding the Various possibilities between zakah manager and *muzakkî*, there is a difference of opinion for one who does not

⁵⁴ Haji Abdul Malik Karim Amrullah (HAMKA), *Tafsir al-Azhar*, Juz.10, Cet.II, (Singapura: Pustakan Nasional Pte, Ltd, 1993), 3002

⁵⁵ M. Quraish Shihab, *Tafsir al-Misbah...*, 631

pay zakah: *first*, if he acknowledges the obligation of zakah but does not pay zakah then it is said by the wicked and sinful, as in the word of Allah QS. al-Taubah [9]: 34-35. *Second*, if he denies the existence of the obligation of zakah is said to be kafir, because it embraces one of the pillars of Islam, and is said to be an apostate from Islam, because the knowledge of the obligation of zakah must be possessed by all Muslims, both special and general, al-Khaththabi said, “*people who deny the obedience of zakah in this day, is called as denied according to ijma’..*”⁵⁶

For the obligatory zakah (*muzakkî*), if the zakah manager appointed by the government is fair, there are some opinions among *fuqahâ*, namely:⁵⁷ *first*, means that the *muzakkî* are obliged to collect their zakah to the government (*manager*), and are not allowed to give it themselves to *mustahiq*. If still giving directly it is not considered to have paid zakah. *Second*, another opinion, to say that such is the main thing, to show loyalty (*idzhâran li al-thâ’ah*), but if zakah is paid directly, it is enough. *Third*, alternative opinion, namely by combining the two opinions above. Indeed, if there are individuals who do not recognize the obligations of zakah then the government must fight them, as did by the caliph Abu Bakr as-Siddiq Ra.⁵⁸ because they refuse to be loyal to a just government. But if they recognize the obligation of zakah but refuse to collect it to the government, according to Abu Hanifah that should not be fought.

On the other hand, there are several conditions related to unfairness of zakah manager applies unfairly in the collection of zakah but fair in distribution, *muzakkî* allowed to conceal or surrender surrendering zakah property to the manager. *Second*, if the zakah collection is fair but it is cheating in its division, then *muzakkî* have to keep the zakah’s wealth from the zakah manager, and should not surrender the zakah of his property to the zakah manager. If the manager takes zakah voluntarily (from *muzakkî*) or forced, it does not abort Allah’s right to their property, meaning they still have obligation

⁵⁶ Anshori Umar Sitanggal, *Fiqih Syafi’i Sistematis*, (Semarang: CV. As-Syifa’, 1987), 8-9

⁵⁷ Abi Hasan al-Mawardi, *al-Ahkâm...*, 113

⁵⁸ In another editorial, it is stated that *muzakki* who hide the object of zakat to amil, have two types of treatment: *first*, if the intention is to pay directly, then they are released. *Second*, if the intention is not to pay zakat, then administrative fine (*ta’zîr*) is given, while according to Imam Malik, half of his wealth is taken, based on the words of Rasulullah Saw, “*Man ghallâ shadaqatan fa ana âkhiiduha wa syatru mâlihi ‘azmatun min ‘azmatillâh.*” – *whoever steals alms (zakat), then I will take it and take half of his wealth as one of the provisions of Allah Swt...*” (HR. Abu Daud, An-Nasa’i & Ahmad). See: Abi Hasan al-Mawardi, *al-Ahkâm...*, 121

to pay zakah. Therefore, the *muzakkî* must issue his own zakah property and give it to the *mustahiq*. But Imam Malik argued, "if zakah property has been taken by the zakah managers who are fair in its taking and unfair in its division, that is enough for them, and they do not need to overcome the expenditure of zakah".

Furthermore, if *muzaakki* claims that zakah has paid, there are several options:⁵⁹ first, if *muzakkî* makes a claim to have issued zakah due to the delay of arrival of zakah manager and *muzakkî*able to issue zakah, then the claim is accepted. But if the zakah manager is suspicious and *muzakkî*doubtful it is possible for the zakah managers to order *muzakkî* to swear. Second, if *muzakkî* claims to have paid zakah, whereas zakah managers are not late to come to him, then his claim is not accepted if it is said that he gave his zakah to the manager the law is obligatory. If it is said that giving zakah to the zakah manager is the sunnah law, then the claim is accepted.

Right of Manager Zakat in Zakat Funds

According to Quraish Shihab, the right or part of the manager is to follow the opinion of Imam Shafi'i, which is one-eighth of the zakat collected. However, for Shihab it would be better if the Manager zakat share came from the State Treasury. This is an implication of Shihab's opinion which suggests that Manager Zakat is determined by the government, as a consequence, the manager is part of the state apparatus whose rights or parts are taken from the state treasury. As stated,

"And the right of manager according to the opinion of Shafi'i's view is one-eighth seeing the number of groups who are entitled to it is eight, so it is divided equally. Meanwhile, Imam Malik is of the opinion that the share of manager zakat depends on their performance. Whereas a better opinion is not from the collected zakat funds, but from the State treasury"

Meanwhile, according to Hamka, the rights or share of the manager zakat depends on their performance, as well as their efforts in managing zakat, so that their share in getting a share of zakat is also in line with the opinion of Imam Malik which states that the share of manager zakat depends on their performance. As stated by Hamka,

⁵⁹ *Ibid.*, 121

“...The members of the committee (zakah managers) are also entitled to a share. Because the responsibility of the committee is heavy and other work or business is stopped because of taking care of it.”

Government Rationality as Zakat Provider

The rationality of the Government as zakah provider was exists refers to the QS. al-Taubah [9]: 103, 104, those verses explain that the procedure of zakah charity is essential to Allah Almighty. But because the zakah is material possessions, Allah Almighty bestows His authority to receive it to the party appointed by Him, the caliphs (government and assigned by him), in this case implemented by the organization of zakah. As stated in the hadith of the Prophet PBUH. *‘Idfa’û shadaqâtikum ilâ man wallâhu Allâh lakum’*—pay your alms to the person assigned by God to take care of your affairs (from Ibn ‘Umar narrated by Tirmizi).

The above concept is made clear again by some *mufasssir* and *fuqahâ’* such as Ali Sais, when interpreting QS. al-Taubah [9]: 103, 104. According to him, it is not enough if the owner of the property (*muzakkî*) handed his zakah directly to the *mustahiq*. This interpretation is confirmed by Imam al-Jashash in the *Ahkâm al-Qur’ân*, stated that it must be managed by the government. Thus, the manager acts as an intermediary and as a representative of God to uphold justice in the task of equalization of sustenance for all his creatures. Therefore, the obligation of zakah is compulsory (*ijbarî-ilzamî*). It is called compulsory because if the obligatory party of zakah avoids its obligation, the manager zakah entity on behalf of the government even on the sign of the Qur’an, may take firm action by confiscating some of their property which must be issued zakah. Among the *fuqahâ’*, such as Abdul Wahhab Khalaf, Muhammad Abu Zahrah, Abdurrahman Hasan, and Yusuf al-Qardhawi view that absolute zakah is handled and levied by the government, this is based on several considerations, among others:⁶⁰

First, the government really knows about the criteria of the group entitled to get zakah (*asnâf*), as well as the government, is more responsible to take care of them. *Second*, the effectiveness and efficiency of zakah distribution, and in the ethical perspective maintain the self-esteem of the group that receives zakah especially the poor and the poor

⁶⁰ Abdurrachman Qadir, *Zakat dalam Dimensi Mahdah dan Sosial*, (Jakarta: Raja Grafindo Persada, 1998), 196-197. See also: Sitanggal, *Fiqh Sistematis Imam Syaifi’i*, 62

The reality of happening in Indonesia is, zakah management especially zakah mal has not been handled by an official manager zakah body. Even if the manager zakah agency is formed by the government, it is only limited to the management of zakah fitrah or manager zakat agencies in the internal environment of an Islamic organization. *Third*, paying zakah to the government also aims to ensure the certainty of zakah obligation from the rich people who guaranteed the rights of eight *ashnâf*, especially the poor and needy. *Fourth*, the existence of zakah managers due to conscience and human instincts love property. Therefore, the need for awareness and compulsion to issue zakah. *Fifth*, injustice will happen if all *muzakkî* share themselves directly the zakah to *mustahiq*, because everyone has a different understanding related to zakah, consequently there will be a group that does not receive part of the zakah. *Sixth*, Islam is a religion that acknowledges the existence of government and state. Thus, giving zakah to the government is a must. As al-Ghazali states '*aldîn wa al-daulah tau'aman*' –religion and state are like a twin tower.⁶¹ In line as expressed by 'Ustman Ibn 'Affan, the State could establish what the Religion could not establish. Mas'udi explained some limitations if zakah manager institutions are managed by private parties among others.⁶²

In addition to some of the above considerations, Mas'udi stated:⁶³

a) Without the authorization of the State; the private institutions cannot force the rich men to pay their social obligations b) The ability of private institutions is usually limited to certain sectors and regions c) In relation to the aspirations of public justice, the private sector, more so the religious private, typically suffering from communal diseases, tend to emphasize its own group and therefore less able to be fair to all people.

According to al-Râzi, the verse QS. al-Taubah [9]: 60 is the basis for which zakah should be given and distributed by the *Imâm* (*government*) and whoever becomes his representative, this proof is reinforced by a share for manager zakah. Thus it is a necessity to pay zakah to the manager, and he is a person chosen by the government to collect zakah. Thus the government is carrying out zakah activities. This is reinforced by another verse, '*khudz min amwâlihîm shadaqah*' QS. al-Taubah [9]: 103, and also the verse '*wa fî amwâlikum haqqun li al-sâ'ili*

⁶¹ Abu Hamid al-Ghazali, *Ih'yâ' Ulûmuddîn*, Juz.2, (Beirut-Lebanon: Maktabah 'Ashriyyah, 2011), 191

⁶² Masdar Farid Mas'udi, *Pajak itu Zakat*, Cet.I, (Bandung: Mizan, 2010), 131

⁶³ *Ibid.*, 132

wa al-maḥrûm' (Adz- Dzariyat [51]: 19). and giving zakah to the poor (*as-sâ'il*) and poor man who is shy to beg for it (*maḥrûm*) must be done first (compared to other groups).⁶⁴

Conclusion

This study concludes zakah manager according to Quraish Shihab are the ones who carry out the management of zakat management, both collecting, determining who is entitled, looking for them (the right person), dividing and delivering it to them. While in Hamka's view, the zakah manager (manager zakat) means the administrator who is assigned to collect and collect the zakat. Quraish Shihab among several scholars who suggest that a zakah managers should be appointed by the government, in opposite Hamka stated that the appointment of a zakat managers can be inflexible depending on the formal foundation and religious spirit of a country. On the right of zakat manager in zakat funds Quraish Shihab suggest following the opinion of Imam Shafi'i, which is one-eighth of the zakat collected. In contrast, Hamka stated that the rights or share of the manager zakat depends on their performance as well as their efforts in managing zakat, this view is in line with the opinion of Imam Malik.

Despite the compelling results, this study acknowledges a research limitation, this study is only limited to the two scholars. Due to the limitation, the authors suggest future research to add other scholars on the discourse of zakah managers or compare the zakah manager criterion on several countries to reach more valuable research results.[]

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⁶⁴ Fakhruddin al-Razi, *Tafsîr al-Kabîr...*, 116

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